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Industry Circular



Internal Revenue Service

Alcohol, Tobacco, and Firearms Division
Washington, D.C. 20224

Industry Circular No. 69-13

April 14, 1969

TIMELY FILING OF MAILED CLAIMS, TAX RETURNS, OR REMITTANCES

Proprietors of distilled spirits plants and bonded
wine cellars, brewers, manufacturers
of nonbeverage products, and others concerned:

The purpose of this circular is to advise you of recent changes in postal procedures whereby postmarks are affixed to mail at area distribution centers rather than at local post offices. We have been advised that in some areas, returns deposited in the mail after midday were not postmarked until the next day. This change in postmarking mail could cause returns and other documents to be considered as untimely filed even though they were deposited in the mail on the last day for filing.

Under the provisions of 26 CFR 301.7502-1, the sender who relies upon a postmark as evidence of timely filing, assumes the risk that the postmark will not bear a date on or before the last date, or the last day of the period, prescribed for filing the return or document. If the document is sent by United States registered mail, the date of registration of the document is treated as the postmark date. If the document is sent by United States certified mail and the sender's receipt is postmarked by the postal employee to whom such document is presented, the date of the United States postmark on such receipt is treated as the postmark date of the document. Thus, the risk that the document will not be postmarked on the day that it is deposited in the mail may be overcome by the use of registered mail or certified mail, thereby avoiding possible imposition of interest and penalty or disallowance of a claim, based on untimely filing.

Inquiries regarding this circular should refer to its number and be addressed to your Assistant Regional Commissioner, Alcohol, Tobacco and Firearms.

Handwritten signature: Harold A. Serr

Harold A. Serr, Director
Alcohol, Tobacco and Firearms Division